This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of claims:

1. (Currently Amended): A process for producing a compound of formula I:

wherein

 $\underline{R_1 \text{ is } C_{1:12} \text{ alkyl}, C_{2:12} \text{ alkenyl}, C_{2:12} \text{ alkynyl}, C_{6:12} \text{ aryl}, C_{2:10} \text{ heterocycle}, C_{6:12} \text{ aralkyl or } C_{3:10} \text{ heteroaralkyl}, \text{ and } C_{3:10}$

R₂ is a hydroxyl protecting group;

said process comprising the steps of:

a) subjecting a compound compounds of formula II:

to an enzymatic diastereomeric resolution in the presence of a suitable amount of enzyme chosen from Pig Liver Esterase enzyme or Porcine Pancreatic Lipase enzyme;

b) recovering said compound of formula I

wherein;

 $R_1 \text{ is chosen from } C_{1+12} \text{alkyl}, C_{2+12} \text{alkenyl}, C_{2+2} \text{alkynyl}, C_{6+12} \text{aryl}, C_{3+10} \text{ heterocycle}, C_{6+2} \text{ aralkyl} \text{ or } C_{3+10} \text{ heteroaralkyl}; \text{ and }$

R2 is a hydroxyl protecting group.

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- (Original): The process according to claim 1, wherein R₁ is C₁₋₁₂ alkyl.
- (Currently Amended): The process according to claim 1 wherein R₂ is ehosen from: CO-C₁₋₆ alkyl, CO-C₆₋₁₂ aryl, CO-C₁₋₆ alkoxy, CO-C₆₋₁₂ aryloxy, or CO-C₆₋₁₂ arylalkyl.
- (Currently Amended): The process according to claim 1, wherein R₂ is CO-C₆₋₁₂ aryl.
- (Currently Amended): The process according to claim 1, wherein the enzyme is Pig Liver Esterase.
- (Currently Amended): The process according to claim 1, wherein the enzyme is Porcine Pancreatic Lipase.
- (Currently Amended): The process according to claim 1, further comprising the steps of:
- a) replacing the functional group at position C4 of the compound of formula I to produce a compound of formula V:

wherein B is purine or pyrimidine base or an analogue thereof;

- b) removing the group R2 of said compound of formula V;
- c) recovering a compound of formula VI:

or a pharmaceutically acceptable salt thereof;

wherein:

B is purine or pyrimidine base or an analogue thereof.

8. (Currently Amended): The process according to claim 7, wherein

B is chosen from:

wherein:

R₃ is chosen from H, C_{1.6} alkyl, C_{1.6} acyl, or and CO-R₉; wherein

R₉ is H or C₁₋₆ alkyl;

 R_4 and R_5 are each independently ehosen from H, $C_{1.6}$ alkyl, bromide, chloride, fluoride, iodide or CF_3 ; and

 R_6 , R_7 and R_8 are each independently ehosen from H, bromide, chloride, fluoride, iodide, amino, hydroxyl, or C_{36} cycloalkylamino.

 (Currently Amended): The process according to claim 1, further comprising the step of recovering a compound of formula VII:

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- $10. \qquad \hbox{(Original): A process according to claim 1, wherein R_1 is $C_{1\text{-}12}$ alkyl and R_2 is $CO\text{-}C_{6\text{-}12}$ aryl.}$
- (Original): A process according to claim 1, wherein R₁ is methyl and R₂ is benzoyl.
 - 12. (Currently Amended): A process for producing a compound of formula III:

wherein

 $R_{11} \text{ is } C_{1:12} \text{ alkyl}, C_{2:12} \text{ alkenyl}, C_{2:12} \text{ alkynyl}, C_{6:12} \text{ aryl}, C_{3:10} \text{ heterocycle, } C_{6:12} \text{ aralkyl or } C_{3:10} \text{ heteroaralkyl; and } R_{12} \text{ is a hydroxyl protecting group,}$

said process comprising the steps of:

a) subjecting a compound compounds of formula IV:

to an enzymatic diastereomeric resolution in the presence of a suitable amount of enzyme, wherein said enzyme is ehosen-from Candida Antarctica "A" lipase, Candida Antarctica "B" lipase, Candida Lypolitica Lipase, or Rhizomucor Miehei Lipase; and

b) recovering said compound of formula III; wherein; R₁₄ is chosen from C.sub.1 12 alkyl, C.sub.2 12 alkenyl, C.sub.2 12 alkynyl, SHIRE-518 C.sub.6-12 aryl, C.sub.3-10 heterocycle, C.sub.6-12 aralkyl or C.sub.3-10 heteroaralkyl; and R₁₂ is a hydroxyl protecting group.

- 13. (Original): The process according to claim 12, wherein R₁₁ is C₁₋₁₂ alkyl.
- (Currently Amended): The process according to claim 12, wherein R₁₂ is ehosen from: CO-C₁₆ alkyl, CO-C_{6,12} aryl, CO-C₁₆ alkoxy, CO-C_{6,12} aryloxy, or CO-C_{6,12} arylalkyl.
 - 15. (Original): The process according to claim 12, wherein R₁₂ is CO-C₆₋₁₂ aryl.
- (Original): The process according to claim 12, wherein the enzyme is Candida Antarctica "A" lipase.
- (Original): The process according to claim 12, wherein the enzyme is Candida Antarctica "B" lipase.
- (Original): The process according to claim 12, wherein the enzyme is Candida Lypolitica Lipase.
- (Original): The process according to claim 12, wherein the enzyme is Rhizomucor Miehei Lipase.
- (Currently Amended): The process according to claim 12, further comprising the steps of:
- a) replacing the functional group at position C4 of the compound of formula III to produce a compound of formula VIII:

wherein B is purine or pyrimidine base or an analogue thereof;

- b) removing the group R₁₂ of said compound of formula VIII;
- c) recovering a compound of formula IX:

or a pharmaceutically acceptable salt thereof; wherein; B is purine or pyrimidine base or an analogue thereof.

21. (Currently Amended): The process according to claim 20, wherein

B is chosen from:

wherein;

R₃ is chosen from H, C₁₋₆ alkyl, C₁₋₆ acyl and CO-R₉; wherein

R₉ is H or C₁₋₆ alkyl;

 R_4 and R_5 are each independently ehosen from H, $C_{1.6}$ alkyl, bromide, chloride, fluoride, iodide or CF_3 ; and

 $R_6,\,R_7$ and R_8 are each independently ehosen from H, bromide, chloride, fluoride, iodide, amino,

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hydroxyl or C_{3.6} cycloalkylamino.

22. (Currently Amended): The process according to claim 1226, further comprising the step of converting said compound of formula III to a compound of formula IV and recovering asaid compound of formula X:

- $23. \qquad \text{(Original): A process according to claim 12, wherein R_{11} is $C_{1\cdot 12}$ alkyl and R_{12} is $CO-C_{6\cdot 12}$ aryl.}$
- $24. \qquad \hbox{(Original): A process according to claim 12, wherein R_{11} is methyl and R_{12} is benzoyl.}$